SENATE BILL No. 6

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DIGEST OF INTRODUCED BILL

Citations Affected: None (noncode).

Synopsis: Gross income tax refund. Provides a refund of gross income taxes erroneously paid for 2003 by a town if the town also paid the utilities receipts tax for 2003.

Effective: July 1, 2009.

Lawson C

January 7, 2009, read first time and referred to Committee on Tax and Fiscal Policy.

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First Regular Session 116th General Assembly (2009)

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SENATE BILL No. 6

A BILL FOR AN ACT concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1   SECTION 1. [EFFECTIVE JULY 1, 2009] **(a) This section applies**
2 **to towns (as defined in IC 36-1-2-21).**
3   **(b) The definitions set forth in IC 6-2.3-1 apply to this**
4 **SECTION.**
5   **(c) This SECTION applies only to the taxable year ending in**
6 **2003.**
7   **(d) A town may claim a refund for gross income taxes**
8 **erroneously paid under IC 6-2.1 (before its repeal), if the town paid**
9 **both:**
10   **(1) the gross income tax imposed by IC 6-2.1 (before its**
11   **repeal); and**
12   **(2) the utilities receipts tax imposed by IC 6-2.3.**
13   **(e) The department shall prescribe the form and procedure that**
14 **a town must use to claim its refund.**
15   **(f) This SECTION expires December 31, 2009.**